

DECLARATION OF COUNSEL

I, Steven L. Diller, verify under penalty of perjury

1. I am an attorney duly admitted to practice before all courts in the State of Ohio and the United States District Court for the Northern District of Ohio, the United States Court of Appeals, 6th Circuit and have from time to time appeared in other Bankruptcy Courts, pro hac vice.

2. That I have past experience in bankruptcy, corporate reorganization and debtor creditor law. I feel that I am qualified to represent the debtor in possession generally herein and a willing to accept representation in these proceedings on the basis set forth in the application.

3. That to the best of my knowledge and belief, other than set forth hereafter, neither I nor any associates employed by me are a relative of any Judge in this Court, nor have I nor any associates represented creditors, other parties in interest their accountants or attorneys or had any other connection with them, the United States Trustee, or any person employed in the office of the United States Trustee and believe that the proposed employment is not prohibited by Bankruptcy Rule 5002.

4. I have caused the review of the listing of creditors in this case and as well as the related documents and am not aware of any conflict of interest as a result of such review. I have two pending Chapter 11 cases for Dovetail Development Ltd. and Alan W. and Cheri L. Griffiths, in the Northern District, Western Division. I do not believe that such past representation would eliminate my employment as contemplated under Bankruptcy Rule 5002.

5. That I am aware have and will abide by the limitations on compensation of professional persons set forth under 11 USC §328 and Bankruptcy Rule 2016 and Local Bankruptcy Rule 2014-1.

I declare that the foregoing is true and correct under penalty and perjury.

Executed this day of 27th day of February, 2015 at Van Wert, Ohio.



/s/Steven L. Diller
Steven L. Diller